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**From:** carmenwong@hktrustees.com

**Sent:** Monday, April 26, 2021 9:54 AM

**To:** P.T. Comment Letter

**Cc:** jacqueline shek ; ComMem-LAU Ka Shi ; Loretta Ma ; Wong Gwen ; Virginia Lam ; candywong@hktrustees.com

**Subject:** CPA Invitation to Comment IASB Exposure Draft ED/2021/4 Lack of Exchangeability dated 22 Apr 2021

Dear Sir/Madam,

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Greeting from HKTA.

Thank you for sending the invitation to comment on captioned subjects. Given that the subjects have not direct relevance to the trust sector, we have no comment to make. Thank you for your attention.

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